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DATE: January 24, 2008	PAGE 1 OF
FROM: Thomas J. Fleming	EMAIL: tfleming@olshanlaw.com
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RECIPIENT: Sophia Tsokos	COMPANY: Greenberg Traurig, LLP
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GRUNDMAN FROME ROSENZWEIG WOLOSKY

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January 24, 2008

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### Via Fax

Sophia Tsokos, Esq. Greenberg Traurig, LLP Met Life Building 200 Park Avenue New York, NY 10166

Re:

Dennis Kelly

Dear Ms. Tsokos:

I have countersigned your letter dated January 23, 2008, accepting service of the Complaint on behalf of the entities that are referenced in the letter. Please be advised that the Incentive and the Nonqualified Stock Option Plan does not exist any longer. It was cancelled in the WHX Bankruptcy. We have been authorized to accept service of this document by WHX Corporation, which formerly operated this Plan, solely to avoid a default and unnecessary motion practice.

Sincerely,

Thomas J. Fleming

JAN-24-2008 16:03 Case 7:08-cv-00163-KMK Document 3

Sophia Tsokos (212) 801-2280 tsokoss@gtiaw.com

January 23, 2008

### By Hand

Thomas J. Fleming, Esq.
Olshan Grundman Frome
Rosenzweig & Wolosky LLP
Park Avenue Tower
65 East 55<sup>th</sup> Street
New York, NY 10022

Re: Kelly v. Handy & Harman, et al., 08 CV 00163

Dear Mr. Fleming:

I have spoken to Christine Wong, Esq. of your firm and understand you are authorized to accept service of the Summons, Complaint and Civil Cover Sheet in the above-referenced action on behalf of Defendants Handy & Harman Pension Plan/WHX Pension Plan, H&H Management Incentive Plan, H&H Long-Term Incentive Plan, Incentive and Non-Qualified Stock Option Plan, and the H&H Post-Retirement Medical Plan.

Accordingly enclosed please find five copies of the Summons, Complaint and Civil Cover Sheet in the above-referenced action.

Can you please counter-sign below to indicate your agreement to the above and return the original with your signature on it to me? Thank you.

Sincerely,

Sophia TSokos Imb

cc: Leslie D. Corwin, Esq.

ACKNOWLEDGED BY:

THOMAS J. FLEMING, ESQ.

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